THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.19602 of 2007

Dated: 29-10-2007

Between:

M/s.Mehta & Modi Homes,
Hyderabad.

...Petitioner

and

1.The Commercial Tax Officer (Audit),
Hyderabad and another.

...Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.19602 of 2007

Dated: 29-10-2007

Order: (Per The Hon'ble Sri Justice Bilal Nazki)

Heard the learned Counsel for the petitioner and the learned Government Pleader for the respondents. With their consent, the Writ Petition is being disposed of at this stage.

The assessment order dated 12-08-2007 passed by

the first respondent-Commercial Tax Officer (Audit) has been challenged in this Writ Petition mainly on the ground that the said order was passed behind the back of the petitioner without giving him even a notice.

Respondents-authorities have filed their Counter in which it is not disputed that no notice of show cause was given to the petitioner before the impugned assessment order was passed. But it is stated that during the inspection, when certain discrepancies were found, the petitioner had agreed for passing of the assessment order by signing an agreement contained in Form VAT-301A, accepting the amount under declaration.

Such questions have already been considered by a Full Bench of this Court in a judgment reported in **Ambica Lamp House vs. Commercial Tax Officer (INT)-I Enforcement, Hyderabad and another**[1].

In view of the same, we are convinced that the impugned assessment order dated 12-08-2007 was passed without giving an opportunity of hearing to the petitioner.

On this ground alone, we allow the Writ Petition and quash the impugned assessment order dated 12-08-2007. However, the respondents-authorities shall be at liberty to issue notice to the petitioner and pass appropriate orders after hearing him in accordance with law. No costs.

(Bilal Nazki, J)

Dated 29th October, 2007

(Ramesh Ranganathan, J)

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[1] **(2005) 142 STC 551**